Docket No.: 0425-1119P (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Koji YUI et al.

Application No.: 10/790,061 Confirmation No.: 9824

Filed: March 2, 2004 Art Unit: 1714

For: EMULSION COMPOSTION Examiner: T. H. Yoon

RESPONSE FILED UNDER 37 C.F.R. 1.114

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated July 9, 2007, finally rejecting claims 1, 2 and 6-21, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.